

TOWN OF IPSWICH



Town Manager's
Fiscal Year 2021 Recommended Budget
January 21, 2020

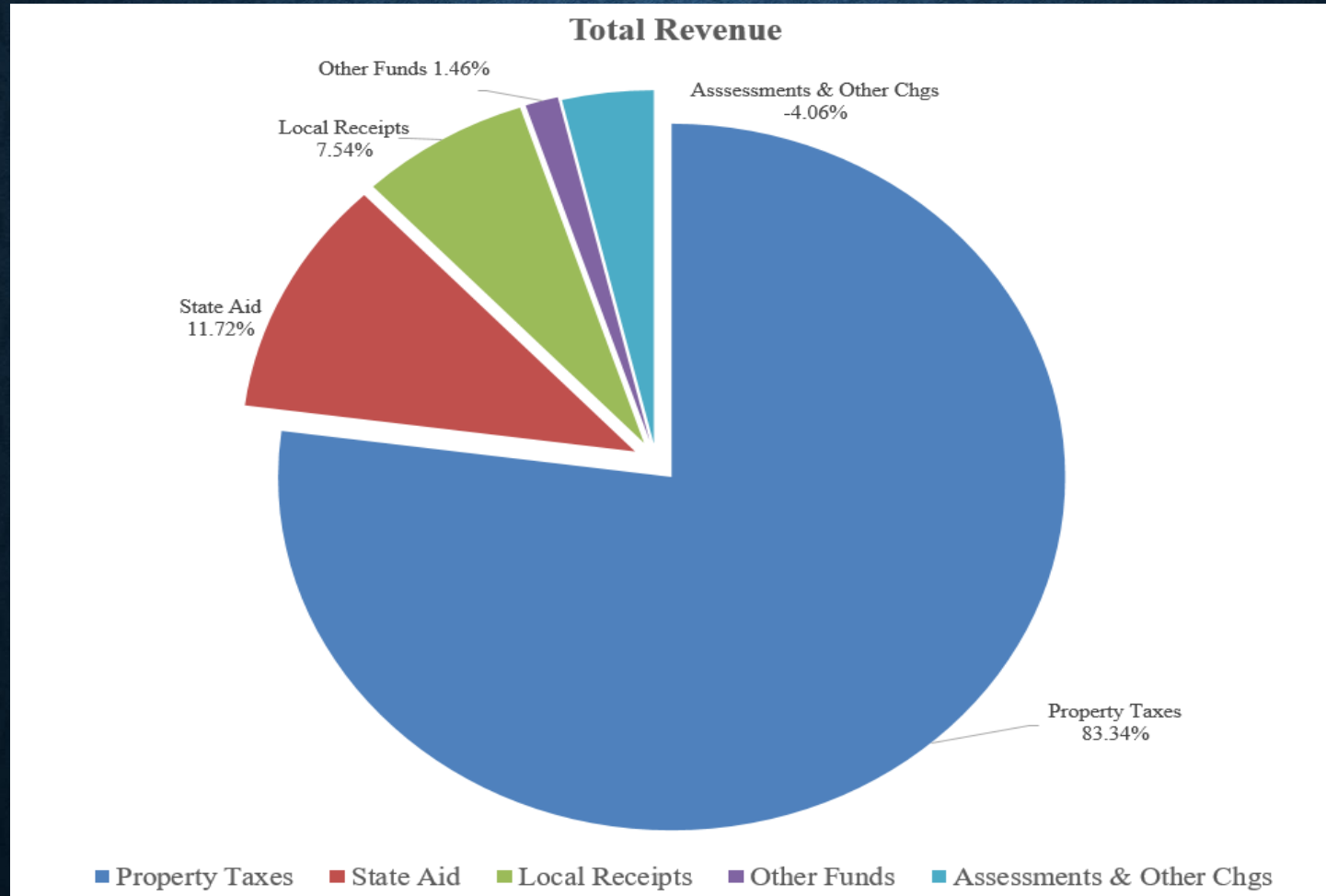
ESTIMATED REVENUES

REVENUE ESTIMATES FOR FY 2021 OPERATING BUDGETS					
Description	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Actual)	FY 2020 (Actual)	FY 2021 (Budget)
Tax Levy					
Prior Year Levy Limit	35,462,674	36,896,086	38,120,353	39,429,986	40,693,414
Amended Levy Limit					
Add 2.5%	886,567	922,402	953,009	985,750	1,017,335
New Growth (FY21 assumes \$21m X \$14.09)	546,845	301,865	356,624	277,679	295,890
General Override	-	-	-	-	-
Levy Limit	36,896,086	38,120,353	39,429,986	40,693,415	42,006,639
FY16 School Override					
Approved Town Debt Exclusions	869,530	850,236	1,186,939	1,135,363	981,530
Approved School Debt Exclusions	1,145,100	1,144,850	1,143,975	1,144,900	-
MAXIMUM LEVY INCLUDING OVEI	38,910,716	40,115,439	41,760,900	42,973,678	42,988,169

ESTIMATED REVENUES

REVENUE ESTIMATES FOR FY 2021 OPERATING BUDGETS					
Description	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Actual)	FY 2020 (Actual)	FY 2021 (Budget)
Cherry Sheet	5,761,282	5,530,209	5,847,422	6,043,415	6,043,415
School Building Authority	1,389,800	1,389,800	1,389,800	1,389,800	0
Total State Aid	7,151,082	6,920,009	7,237,222	7,433,215	6,043,415
Local Receipts (excludes Water & Sewer)	3,614,500	4,448,831	3,825,500	3,827,450	3,892,000
ATM Free Cash	-				
Fund Balance Reserved for Debt Premium	2,819	2,454	2,191	1,931	1,671
Other Available Funds					
Education Stabilization			63,637	380,754	-
Overlay Surplus	150,000	150,000	150,000	250,000	250,000
Tourism	2,000	2,000	2,000	2,000	2,000
Septic Loan Program	17,865	17,865	17,865	17,865	33,740
Waterways	171,904	109,668	112,185	102,052	141,218
	341,769	279,533	345,687	752,671	426,958
Electric Department (PILOT)	325,000	325,000	325,000	325,000	324,000
TOTAL RECEIPTS & AVAILABLE FU	11,435,170	11,975,827	11,735,600	12,340,267	10,688,044

ESTIMATED REVENUES



MAJOR FUND AND RESERVE BALANCES

Fiscal	Certified	as of 6.30		Cert. Sewer	Cert. Water	Open	Capital	Education	SPED
Year	Free Cash	Stabilization	OPEB	Ret'd Earning	Ret'd Earning	Space	Stabilization	Stabilization	Reserve
2020*	\$1,860,130	\$1,918,319	\$5,213,880	\$971,081	\$692,868	\$221,962	\$269	\$2,212,737	\$272,640
2019	\$ 1,443,225	\$ 1,768,772	\$4,336,860	\$ 1,005,510	\$ 489,627	\$ 253,521	\$ 16,565	\$ 2,329,942	\$161,267
2018	\$ 1,609,733	\$ 1,765,059	\$4,434,994	\$ 866,249	\$ 646,262	\$ 132,730	\$ 2,821	\$ 2,372,578	\$160,548
2017	\$ 1,594,316	\$ 1,736,879	\$3,639,802	\$ 792,892	\$ 869,740	\$ 146,187	\$ 2,636	\$ 1,876,770	\$ -
2016	\$ 1,459,379	\$ 1,354,842	\$2,836,322	\$ 600,920	\$ 501,086	\$ 145,427	\$ 2,820	\$ 1,002,949	\$ -
2015	\$ 1,555,948	\$ 1,283,922	\$2,351,427	\$ 342,288	\$ 346,857	\$ 155,586	\$ 4,045	\$ -	\$ -
* as of 12.31.19									



FY21 BUDGET OBJECTIVES

- Maintain Existing Service Levels
- Meet Mandated and Contractual Costs
- Fund 7% increase in Solid Waste and Recycling Costs
- Uses Conservative revenue estimates with no increase in State Aid (Governor will announce proposed increase at MMA Conference this weekend)
- Incorporates Facilities Needs Assessment into the new Five-Year Capital Plan



TOWN DEPARTMENTS

This budget offers a breakdown of each Town Department to include the following:

- Mission Statement
- Goals and Objectives
- Accomplishments
- Funded Position Comparisons for three years
- Fiscal Plan
- Proposed FY21 Budget



SOMETIMES WE HAVE TO SAY NO

Departmental Requests that we could not accommodate:

- Police Department's request for an additional full-time Police Officer dedicated to Traffic and Parking Enforcement
- Public Library requested an additional part-time staff member (15 Hours per week)
- ReCreation Department asked for \$10,000 to pay for additional part-time help for community events, we were only able to fund \$5,000

APPROPRIATIONS

Account Number Account Description	FY2019 Expended	FY2020 Budget	FY2021 Town Manager
GENERAL GOVERNMENT AND FINANCE			
113 MODERATOR SUB-TOTAL:	\$250.00	\$450.00	\$450.00
122 SELECT BOARD SUB-TOTAL:	\$70,100.51	\$72,450.00	\$76,450.00
123 TOWN MANAGER SUB-TOTAL:	\$260,875.04	\$249,548.00	\$274,318.15
124 LEGAL SUB-TOTAL:	\$163,780.49	\$135,000.00	\$135,000.00
131 FINANCE COMMITTEE SUB-TOTAL:	\$15,440.18	\$15,610.00	\$15,610.00
134 ACCOUNTING SUB-TOTAL:	\$270,819.60	\$288,237.00	\$302,762.00
136 PURCHASING & RISK MANAGEMENT SUB-TOTAL:	\$59,339.07	\$60,486.00	\$61,934.00
137 ASSESSING SUB-TOTAL:	\$239,707.00	\$241,099.00	\$248,253.00
138 TREASURER/COLLECTOR SUB-TOTAL:	\$215,777.90	\$220,714.00	\$228,909.56
154 INFORMATION TECHNOLOGY SUB-TOTAL:	\$211,651.32	\$251,771.00	\$281,880.00
161 TOWN CLERK SUB-TOTAL:	\$141,969.96	\$154,094.00	\$159,181.00
162 ELECTIONS AND REGISTRATIONS SUB-TOTAL:	\$65,219.11	\$72,089.00	\$74,434.00
TOTAL GENERAL GOVERNMENT AND FINANCE	\$1,714,930	\$1,761,548	\$1,859,182

Account Number Account Description	FY2019 Expended	FY2020 Budget	FY2021 Town Manager
PLANNING & COMMUNITY DEVELOPMENT			
171 PLANNING SUB-TOTAL:	\$200,784	\$205,434.00	\$195,731.04
173 CONSERVATION SUB-TOTAL:	\$103,327	\$104,512.45	\$101,871.03
174 ZONING BOARD OF APPEALS SUB-TOTAL:	\$29,550	\$31,294.00	\$32,017.00
175 HISTORICAL COMMISSION SUB-TOTAL:	\$814	\$3,775.00	\$3,275.00
251 CODE ENFORCEMENT SUB-TOTAL:	\$214,463	\$225,648.56	\$257,297.62
TOTAL PLANNING & COMMUNITY DEVELOPMENT	\$548,938	\$570,664	\$590,192

APPROPRIATIONS

Account Number	Account Description	FY2019 Expended	FY2020 Budget	FY2021 Town Manager
PUBLIC SAFETY				
210	POLICE SUB-TOTAL:	\$2,726,527	\$2,766,948	\$2,923,243
220	FIRE SUB-TOTAL:	\$1,850,992	\$1,928,778	\$2,003,269
233	EMERGENCY MANAGEMENT SUB-TOTAL:	\$21,920	\$25,410	\$25,917
292	ANIMAL CONTROL SUB-TOTAL:	\$54,884	\$67,740	\$71,840
295	HARBORMASTER SUB-TOTAL:	\$99,392	\$102,052	\$141,218
296	SHELLFISH SUB-TOTAL:	\$91,894	\$115,602	\$114,298
297	CIVILIAN DISPATCH SUB-TOTAL:	\$377,805	\$366,013	\$366,983
TOTAL PUBLIC SAFETY		\$5,223,415	\$5,372,544	\$5,646,769

Account Number	Account Description	FY2019 Expended	FY2020 Budget	FY2021 Town Manager
PUBLIC WORKS				
421	PUBLIC WORKS SUB-TOTAL:	\$177,895	\$181,657	\$186,992
422	EQUIPMENT MAINTENANCE SUB-TOTAL:	\$205,461	\$230,088	\$227,532
423	SNOW & ICE SUB-TOTAL:	\$467,445	\$482,564	\$482,564
424	HIGHWAY SUB-TOTAL:	\$1,056,829	\$1,255,228	\$1,261,827
425	FORESTRY SUB-TOTAL:	\$203,627	\$188,787	\$196,296
431	SANITATION SUB-TOTAL:	\$0	\$955,736	\$1,028,786
432	SOLID WASTE SUB-TOTAL:	\$0	\$18,120	\$20,120
472	FACILITIES MANAGEMENT SUB-TOTAL:	\$784,609	\$847,548	\$888,581
491	CEMETERIES AND PARKS SUB-TOTAL:	\$486,479	\$527,405	\$527,413
TOTAL PUBLIC WORKS		\$3,382,345	\$4,687,133	\$4,820,111

APPROPRIATIONS

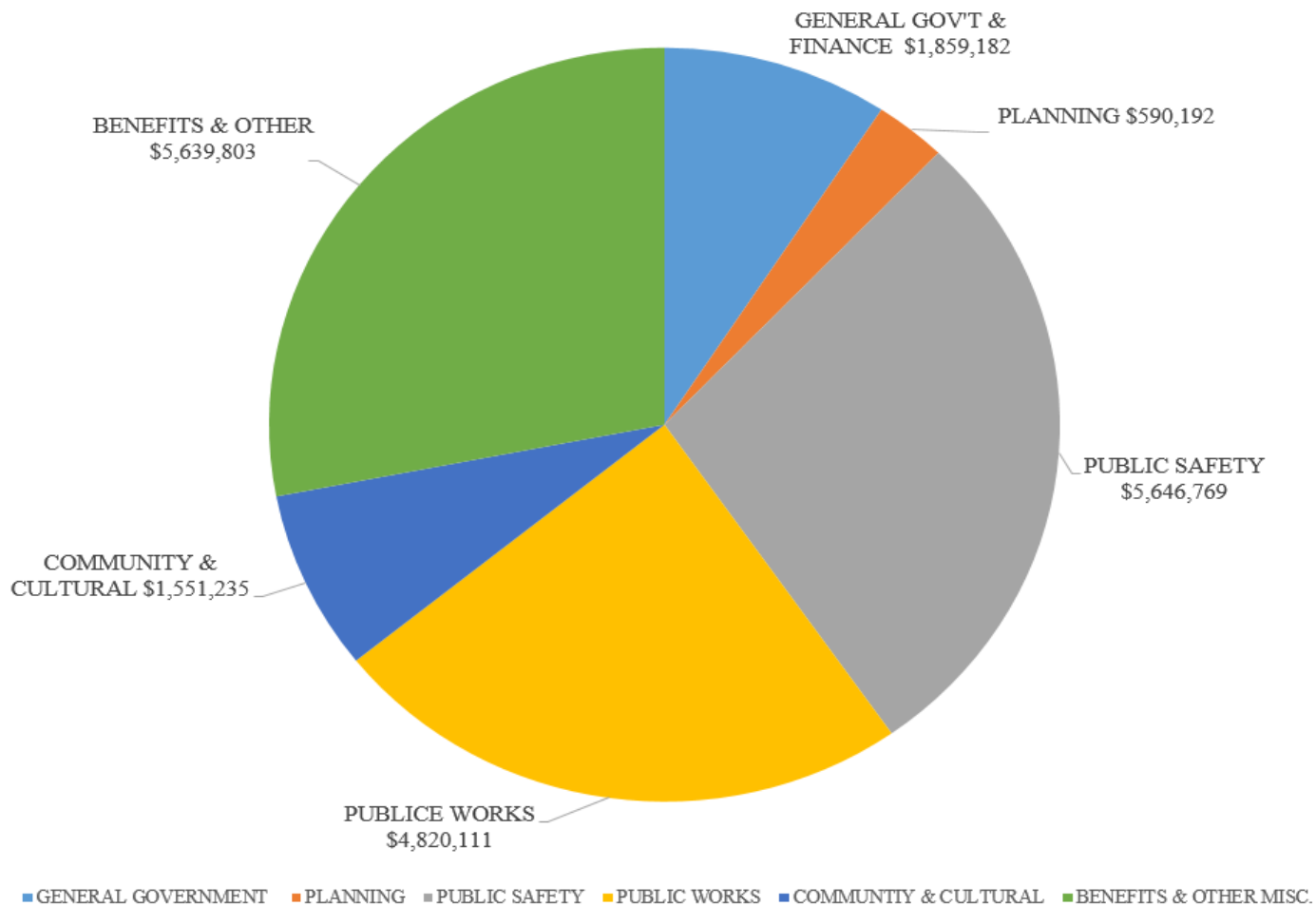
Account Number	Account Description	FY2019 Expended	FY2020 Budget	FY2021 Town Manager
COMMUNITY & CULTURAL				
512	PUBLIC HEALTH SUB-TOTAL:	\$192,056	\$197,346	\$199,827
541	COA / ADULT SERVICES SUB-TOTAL:	\$161,642	\$187,018	\$193,695
543	VETERANS SUB-TOTAL:	\$217,113	\$275,000	\$250,000
610	LIBRARY SUB-TOTAL:	\$720,026	\$759,215	\$793,674
620	RECREATION & CULTURE SUB-TOTAL:	\$102,318	\$107,493	\$114,040
TOTAL COMMUNITY & CULTURAL		\$1,393,155	\$1,526,072	\$1,551,235

Account Number	Account Description	FY2019 Expended	FY2020 Budget	FY2021 Town Manager
BENEFITS & OTHER MISCELLANEOUS				
132	RESERVE FUND SUB-TOTAL:	\$0	\$45,000	\$45,000
191	MISCELLANEOUS FINANCE SUB-TOTAL:	\$3,379,926	\$3,719,024	\$3,911,647
192	MISCELLANEOUS FINANCE INSURANCE SUB-TOTAL:	\$289,043	\$441,100	\$353,200
193	MISCELLANEOUS FINANCE MISC EXPENSE SUB-TOTAL:	\$129,435	\$327,378	\$224,800
700	DEBT SERVICE SUB-TOTAL:	\$1,322,511	\$1,280,739	\$1,105,156
TOTAL BENEFITS & OTHER MISCELLANEOUS		\$5,120,915	\$5,813,241	\$5,639,803
TOTAL GENERAL FUND		\$ 17,383,698.29	\$19,731,201.00	\$20,107,292

Account Number	Account Description	FY2019 Expended	FY2020 Budget	FY2021 Town Manager
ENTERPRISE FUNDS				
600	WASTEWATER SUB-TOTAL:	\$2,549,735	\$2,728,655	\$2,881,732
610	WATER SUB-TOTAL:	\$3,450,521	\$3,914,948	\$4,154,441
640	SOLID WASTE RECYCLING SUB-TOTAL:	\$994,884.03	\$89,900.00	\$103,911
ENTERPRISE FUNDS		\$ 6,995,139.55	\$6,733,503.00	\$7,140,084

APPROPRIATIONS

TOTAL GENERAL FUND APPROPRIATIONS



BUDGET HIGHLIGHTS

FY21 Budget Highlights:

- Maintains a \$10,000 increase in legal spending to cover Special Legal Counsel for 40B projects
- Includes a 6% increase in Health Insurance Costs
- Includes funding to increase hours for Part-Time Building Inspector to a full time position.
- Continues to fund the town wide HR Dept. in both the Town and School budgets.



BUDGET HIGHLIGHTS CONT.

- Includes the 7.1% contractual increase for Solid Waste and Recycling
- Includes Union contractual salary increases with non-union personnel receiving a 2% increase for FY21.
- A few employees are proposed to receive a larger than 2% increase for a market rate adjustment after a salary review was completed



FY22 & BEYOND - BUDGET CHALLENGES

- Health & Property Insurance, Trash removal and other expenses continue to outpace yearly budget increases (Prop 2 ½% increase and New Growth)
- Fully fund our Facilities Department to include necessary preventative maintenance funds and add a dedicated maintenance person to avoid using subcontractors for small projects
- Provide Funding for an additional Police Officer for traffic and parking enforcement
- Continue to look for ways to streamline departments and possible regional opportunities to save money



WHAT IS THE MISSION OF OUR LOCAL GOVERNMENT?

*To Provide affordable, high quality municipal
services and responsive accessible local
governance ensuring all persons the opportunity
to enjoy contributing to and being part of the
Ipswich Community*



OUR BUDGET TELLS IPSWICH'S STORY

- Ipswich Fire & Police continue to lead our Public Safety Departments as they prepare their departments for the next decade and beyond and are working hard with community members to bring forward plans for a new Public Safety Building
- Ipswich continues to pave the way by creating our new Human Resource Department combining both Town & School HR functions
- DPW has had a successful year not only repaving major roadways in town but also contributing to major Facilities projects to include three new generator installations, the Ipswich Rideable Artscape project and, many others. Being able to do this work in house saves the town thousands of dollars.
- The ReCreation Department continues to impress with astounding community events and an amazing 10 year celebration of Ipswich Illumination!



OUR BUDGET TELLS IPSWICH'S STORY

- Public Health & Code Enforcement staff continue to ensure that our residents stay safe and are always looking to create efficiencies in the way they run their office
- Facilities continues to impress as we improve the conditions of our buildings and implement preventative maintenance plans while improving the level of service to our Town and School buildings
- Planning, Conservation, and Open Space staff, under the leadership of their new director, continue to impress as they handle all of the new project applications for their boards while working hard to complete additional projects
- Water and Wastewater Departments continues to be very busy as they work to repair our aging infrastructure while making sure we have safe drinking water

CAPITAL

CAPITAL REQUESTS	5 yr Project Request	FY2021	FY2022	FY2023	FY2024	FY2025
SUB-TOTAL FACILITIES TOWN	\$802,500	\$238,000	\$291,500	\$133,000	\$70,000	\$70,000
SUB-TOTAL FACILITIES SCHOOL	\$2,924,797	\$848,397	\$770,500	\$608,000	\$498,900	\$199,000
SUB-TOTAL EQUIPMENT	\$1,498,066	\$625,773	\$500,497	\$321,796	\$20,000	\$30,000
TOTAL CAPITAL FY21 - FY25	\$5,225,363	\$1,712,170	\$1,562,497	\$1,062,796	\$588,900	\$299,000

	5 yr Project Request	FY2021	FY2022	FY2023	FY2024	FY2025
CAPITAL REQUEST BY TYPE	Request	FY2021	FY2022	FY2023	FY2024	FY2025
Totals - General Funding	\$3,573,867	\$1,187,487	\$1,078,584	\$849,796	\$349,000	\$109,000
Totals - Leasing	\$553,096	\$297,183	\$255,913	\$0	\$0	\$0
Totals - Green Community Grant	\$1,098,400	\$227,500	\$228,000	\$213,000	\$239,900	\$190,000
Grand Total	\$5,225,363	\$1,712,170	\$1,562,497	\$1,062,796	\$588,900	\$299,000



MOVING FORWARD

- **Department Heads are prepared and scheduled to meet with Select Board and Finance Committee**
- **Start working on Annual Town Meeting Warrant articles**
- **Continue to fine tune this budget document as we prepare to submit to the GFOA for its annual award**
- **Continue to work with the Chairs of Select Board, School Committee and Finance Committee to review our Capital Plan**



QUESTIONS?

Town Manager's
Fiscal Year 2021
Recommended Budget
January 2020

